

Exhibit M

Andrias, J.P., McGuire, Moskowitz, Acosta, DeGrasse, JJ.

2543 Estate of Yaron Ungar, etc., et al., Index 102101/06
Plaintiffs-Appellants,

-against-

The Palestinian Authority,
Defendant,

The Palestinian Pension Fund for the
State Administrative Employees
in the Gaza Strip,
Defendant-Respondent.

Jaroslawicz & Jaros, New York (Robert J. Tolchin of counsel), for
appellants.

Morrison & Foerster LLP, New York (Mark David McPherson of
counsel), for respondent.

Order, Suprême Court, New York County (Shirley Werner
Kornreich, J.), entered November 9, 2009, which denied
plaintiffs' motion to shift the burden of proof and alter the
order of presentation at trial, unanimously affirmed, with costs.

The Court reaches this decision by assuming, without
deciding, that Supreme Court's order is appealable. Plaintiff

had the burden of proving the facts as alleged (*Lopp v Lopp*, 191 App Div 500 [1920]), even when there is a rebuttable presumption (*St. Andrassy v Mooney*, 262 NY 368, 371-372 [1933]).

THIS CONSTITUTES THE DECISION AND ORDER
OF THE SUPREME COURT, APPELLATE DIVISION, FIRST DEPARTMENT.

ENTERED: APRIL 15, 2010


CLERK